

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D North Posey Co Schools (6600)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,828,628	\$2,059,318	\$2,090,189	14%	1%
	11200 Middle/Junior High	\$675,161	\$779,061	\$788,034	17%	1%
	11300 High School	\$1,280,099	\$1,562,104	\$1,591,353	24%	2%
	11350 Honors Diploma Award	\$0	\$34,590	\$6,931	n/a	-80%
	11420 Agriculture B	\$42,138	\$70,999	\$80,660	91%	14%
	11450 Consumer and Homemaking	\$48,620	\$61,543	\$61,736	27%	0%
	11470 Business Education	\$48,346	\$42,027	\$44,548	-8%	6%
	11610 Elementary	\$0	\$1,781	\$2,906	n/a	63%
	11910 Competency Testing	\$46,366	\$0	\$0	-100%	n/a
	11920 Project 4R	\$602	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$15,126	\$0	\$0	-100%	n/a
	12210 Mild Mental Handicap	\$157,320	\$5,118	\$0	-100%	-100%
	12320 Multiple Handicap	\$0	\$109,542	\$111,998	n/a	2%
	12340 Hearing Impairment	\$0	\$17,090	\$38,182	n/a	123%
	12350 Homebound	\$2,816	\$6,845	\$8,064	186%	18%
	12410 Emotional Handicap - Full Time	\$0	\$99,670	\$50,645	n/a	-49%
	12510 Communication Disorder	\$0	\$20,453	\$33,911	n/a	66%
	12520 Compensatory	\$0	\$6,648	\$2,288	n/a	-66%
	12610 Learning Disability - Full Time	\$209,276	\$346,431	\$363,176	74%	5%
	12620 Learning Disability - All Others	\$44,709	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$48,015	\$91,507	\$111,338	132%	22%
	12900 Other Special Programs	\$0	\$1,595	\$0	n/a	-100%
	14100 Elementary	\$14,501	\$0	\$5,654	-61%	n/a
	14200 Middle/Junior High	\$0	\$0	\$851	n/a	n/a
	14300 High School	\$6,725	\$15,714	\$16,681	148%	6%
	16100 Remediation Testing	\$19,304	\$2,344	\$0	-100%	-100%
	16200 Preventive Remediation	\$0	\$0	\$1,300	n/a	n/a
	21520 Speech Pathology Services	\$59,272	\$72,502	\$65,414	10%	-10%
	22220 School Library	\$111,730	\$78,946	\$90,106	-19%	14%
	22230 Audiovisual	\$2,293	\$575	\$711	-69%	24%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$371,705	\$444,752	\$461,976	24%	4%
	25810 Direction of Rental Services	\$114,734	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$332	\$144,305	\$71,458	> 500%	-50%
	25840 Other Textbook Rental Services	\$1,777	\$61	\$0	-100%	-100%
	25860 Textbooks and Workbooks	\$6,339	\$0	\$0	-100%	n/a
	25870 Materials and Supplies	\$3,287	\$0	\$0	-100%	n/a
	25890 Other Textbook Resale Services	\$0	\$268	\$2,733	n/a	> 500%
	26497 Teachers Retirement Fund	\$163,803	\$303,519	\$332,194	103%	9%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D North Posey Co Schools (6600)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	41100 Transfer Tuition	\$38,835	\$42,384	\$33,006	-15%	-22%
	41500 Interlocal Agreements - Special Education	\$18,582	\$62,053	\$55,386	198%	-11%
	41600 Joint Services and Supply - Other	\$0	\$16,979	\$12,823	n/a	-24%
Student Academic Achievement Total		\$5,380,440	\$6,500,725	\$6,536,253	21%	1%
Student Instructional Support						
	21220 Counseling Services	\$49,188	\$127,705	\$120,447	145%	-6%
	21320 Medical Services	\$0	\$0	\$340	n/a	n/a
	21340 Nurse Services	\$38,397	\$73,630	\$80,055	108%	9%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	21690 Other Special Education Administration	\$68,081	\$73,700	\$35,001	-49%	-53%
	22120 Instruction & Curriculum Development	\$0	\$2,816	\$4,119	n/a	46%
	23110 Service Area Direction	\$16,000	\$16,986	\$16,182	1%	-5%
	23190 Other Governing Body Services	\$1,314	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$112,606	\$266,426	\$267,924	138%	1%
	23220 Community Relations	\$0	\$0	\$0	n/a	n/a
	23290 Other Executive Administrative Services	\$787	\$2,206	\$2,055	161%	-7%
	26420 Employment and Placement	\$0	\$50	\$50	n/a	0%
	26440 Inservice Training (Non-Instructional)	\$0	\$330	\$670	n/a	103%
	26710 Technology Support and Maintenance	\$0	\$92,116	\$125,650	n/a	36%
Student Instructional Support Total		\$286,373	\$655,965	\$652,493	128%	-1%
Overhead and Operational						
	23150 Legal Services	\$775	\$3,825	\$112	-86%	-97%
	23230 Staff Relations and Negotiations	\$4,348	\$1,120	\$1,148	-74%	3%
	25220 Budgeting	\$0	\$0	\$500	n/a	n/a
	25291 Refund of Revenue	\$0	\$3,671	\$2,337	n/a	-36%
	25295 Bank Service Charge	\$0	\$1,351	\$1,286	n/a	-5%
	25360 Rent of Buildings & Equipment	\$1,918	\$28,948	\$17,188	> 500%	-41%
	25420 Maintenance of Buildings	\$512,723	\$674,621	\$750,341	46%	11%
	25430 Maintenance of Grounds	\$650	\$3,826	\$14,631	> 500%	282%
	25440 Maintenance of Equipment	\$1,945	\$115,071	\$86,811	> 500%	-25%
	25470 Insurance (other than buses)	\$74,048	\$137,909	\$97,830	32%	-29%
	25510 Service Area Direction	\$122,598	\$37,193	\$36,297	-70%	-2%
	25520 Vehicle Operation	\$224,342	\$283,927	\$265,858	19%	-6%
	25530 Monitoring Services	\$901	\$318	\$1,605	78%	405%
	25540 Vehicle Servicing and Maintenance	\$179,085	\$177,682	\$172,282	-4%	-3%
	25550 Purchase of School Buses	\$127,909	\$205,145	\$179,894	41%	-12%
	25560 Insurance on Buses	\$17,705	\$26,274	\$23,197	31%	-12%
	25590 Other Pupil Transportation Services	\$470	\$9,380	\$8,885	> 500%	-5%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D North Posey Co Schools (6600)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25591 Bus Driver Training	\$50	\$437	\$0	-100%	-100%
	25620 Food Preparation and Dispensing	\$172,081	\$216,700	\$224,659	31%	4%
	25640 Food Purchases	\$186,851	\$218,330	\$208,584	12%	-4%
	25690 Other Food Services	\$16,698	\$4,040	\$2,951	-82%	-27%
	25950 Other Assessments	\$0	\$1,813	\$0	n/a	-100%
	26495 Official Bonds	\$316	\$751	\$576	82%	-23%
	31000 Direction of Community Services	\$0	\$0	\$0	n/a	n/a
	33000 Civic Services	\$0	\$372	\$0	n/a	-100%
	34000 Athletic Coaches	\$0	\$0	\$54,348	n/a	n/a
	37000 Nonpublic School Pupils Services	\$0	\$10,955	\$1,119	n/a	-90%
	39900 Other Community Services	\$0	\$0	\$0	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
Overhead and Operational Total		\$1,645,412	\$2,163,657	\$2,152,439	31%	-1%
Nonoperational						
	25330 Professional Services	\$19,295	\$36,803	\$53,619	178%	46%
	25350 Building Acquisition/Construction/Improvement	\$1,148,248	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$32,678	\$407,101	\$437,543	> 500%	7%
	25352 Energy Savings Contracts	\$63,402	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$40,316	\$42,576	n/a	6%
	25380 Purchase of Mobile or Fixed Equipment	\$118,486	\$281,843	\$440,602	272%	56%
	25390 Other Facilities Acquisition & Construction	\$765	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$352,207	\$356,443	n/a	1%
	53100 Buildings, LEASE RENTAL	\$340,500	\$1,014,500	\$1,027,000	202%	1%
	53200 Equipment, LEASE RENTAL	\$0	\$15,811	\$0	n/a	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$119,063	\$85,625	\$88,594	-26%	3%
Nonoperational Total		\$1,842,436	\$2,234,205	\$2,446,377	33%	9%
prorated						
	26491 PERF	\$62,937	\$71,054	\$77,537	23%	9%
	26492 Social Security	\$438,671	\$522,520	\$533,131	22%	2%
	26494 Group Insurance	\$593,267	\$1,010,751	\$1,037,850	75%	3%
	26496 Unemployment Compensation	\$1,272	\$1,843	\$1,667	31%	-10%
	26498 Severance/Early Retirement Pay	\$81,275	\$153,799	\$150,806	86%	-2%
prorated Total		\$1,177,422	\$1,759,967	\$1,800,990	53%	2%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D North Posey Co Schools (6600)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
	1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$6,353,834	\$7,945,742	\$7,991,586	26%	1%	61.5%	59.7%	58.8%
	Student Instructional Support	\$322,582	\$804,179	\$798,260	147%	-1%	3.1%	6.0%	5.9%
	Overhead and Operational Nonoperational	\$1,813,232	\$2,330,392	\$2,352,330	30%	1%	17.5%	17.5%	17.3%
	Nonoperational	\$1,842,436	\$2,234,205	\$2,446,377	33%	9%	17.8%	16.8%	18.0%
	Grand Total	\$10,332,085	\$13,314,519	\$13,588,553	32%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	64.6%	65.7%	64.7%